FORM N-40 (REV. 2003) 2003

Name of es Name and to Address of the Address of the N-40 (REV. 2003)

ATTACH CHECK OR MONEY ORDER, FORM N-201V, AND FORM N-4 HERE ●

STATE OF HAWAII—DEPARTMENT OF TAXATION

FIDUCIARY INCOME TAX RETURN

CALENDAR YEAR 2003, or other taxable year beginning _____, 2003 and ending • ______,

| • | Name of | estate or trust (Grantor type trust, see Instructions) | ☐ Change in | | | | |
|-------------------|--|--|-------------------|----------------|------------------|--------------|-------|
| PRINT OR TYPE | AMD | | | | | INT | |
| | Name ar | nd title of fiduciary | ●Federal Emp | oloyer I.D. No |). | | |
| 빌 | Address of fiduciary (number and street) •Hawaii G.E./Use I.D | | | | | | |
| ∰ | City, Stat | te and ZIP Code. If foreign address, see Instructions. | Date entity cre | eated | Number of Sc | chedules K-1 | |
| | | | | | Attached > | • | |
| | | Interest Income | | | | | |
| | | Ordinary Dividends | | | | | |
| | 3. | Income or (losses) from partnerships, other estates or other trusts (Attach federal Schedule E) (Se | e Instructions) | 3 | | | |
| ╽≝┃ | | 4. Net rent and royalty income or (loss) (Attach federal Schedule E) | | | | | |
| INCOME | 5. | 5. Net business and farm income or (loss) (Attach federal Schedules C and F) | | | | | |
| ≅ | 6. | 6. Capital gain or (loss) (Attach Schedule D (Form N-40)) | | | | | |
| | 7. | 7. Ordinary gains or (losses) (From Schedule D-1, line 20) | | | | | |
| | 8. | 8. Other income (State nature of income) | | | | | |
| Ш | 9. | Total income (Add lines 1 through 8) | | 9 | | | |
| | 10. | Interest (Explain in Schedule C) | | 10 | | | |
| | 11. | Taxes (Explain in Schedule C) | | 11 | | | |
| | 12. | Fiduciary fees (Explain in Schedule C) | | 12 | | | |
| | 13. | Charitable deduction (From Schedule A, line 6 or 7(c)) | | 13 | | | |
| | 14. | Attorney, accountant and return preparer fees (Explain in Schedule C) | | 14 | | | |
| | 15. | (a) Other deductions NOT subject to the 2% floor (Explain in Schedule C) | | 15(| a) | | |
| ၂ ၯၙ | | (b) Allowable miscellaneous itemized deductions subject to the 2% floor (Explain in Schedule C) | | 15(| b) | | |
| DEDUCTIONS | 16. | Total (Add lines 10 through 15(b)) | | 16 | | | |
| 5 | 17. | Line 9 minus line 16 (Complex trusts and estates also enter this amount on Schedule B, line 1) | | 17 | | | |
| 교 | | Income distribution deduction (From Schedule B, line 17) (See Instructions) (attach Schedules K-1 | | | | | |
| اتا | | 19. Estate tax (including certain generation-skipping transfer taxes) under Chapter 236D, HRS, attributable to income in | | | | | |
| | | respect of a decedent (Fiduciary's share) | | | | | |
| | 20. | | | | | | |
| | 21. | 7 | | | | | |
| Ш | | 22. Taxable income of fiduciary (Line 17 minus line 21) | | | • | | |
| | | Tax on amount on line 22 (Use tax rate schedule or ☐ Schedule D (Form N-40)) | | | • | | |
| | | (• Uncludes separate tax from Forms N-152, N-312, N-318, N-586, and section 641(c) tax. Attach a | appropriate Forms | s) | | | |
| | | (a) Enter amount from Schedule D (Form N-40), line 41 | | - 044 | | | |
| | | | | | <u>'</u> | | |
| ၂ မှ | | BALANCE — Line 23 minus line 24 (but not less than zero) | | 25 | | | |
| MENTS | | OTHER (a) 2003 Estimated tax payments: N-5 N-288A 26(a) CONTROLL (b) Setimated tax payments allocated to be additional formation (from N.40T) | | | | | |
| | | CREDITS: (b) Estimated tax payments allocated to beneficiaries (from N-40T) | | _ | | | |
| TAX AND PAY | | (c) Line 26(a) minus line 26(b) | | | | | |
| ⋛ | | (d) Amount applied from 2002 return | | | | | |
| ا≩ا | | | | | | | |
| ∸ | 27. | (f) Total of refundable credits from Schedule F, line 10 | | ▶ 27 | | | |
| | | | | | • | | |
| | | 29. TAX DUE — If the total of lines 25 and 28 is larger than line 27, enter AMOUNT OWED | | | | | |
| | | | | | • | | |
| | | 31. Enter the amount of line 30 to be CREDITED to 2004 estimated tax | | | _ | | |
| | 32. Enter the amount of line 30 to be REFUNDED | | | - | _ | | |
| P E | | Amount paid (overpaid) on original return — AMENDED RETURN ONLY (See Instructions) | | _ | _ | | |
| Amended Return | | BALANCE DUE (REFUND) with amended return (See Instructions) | | | _ | | |
| | | DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompany statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, mad- | ring schedules or | | would like ι | us to mail | you a |
| | ase | Statisticity has been examined by the date; to the Section Williams and the section of the secti | | | of forms fo | | • |
| Sig He | | | | | lease checl | k this box. | . 🗆 • |
| 1 | | Signature of fiduciary or officer representing fiduciary | Date | | | | |
| | | Data Data | | Drong | or's identifies | tion number | r |
| Pair | · | | leck if | Prepa | rer's identifica | tion number | r |
| | d parer's rmation | Firm's name (or yours > | 1 11 | Prepa | rer's identifica | tion number | r |

| | Schedule A — COMPUTATION OF CHARITABLE DEDUC | | chedule A) | |
|---|--|---|-----------------|--|
| | (Submit statement giving name and address | | T. T | |
| 1. | Amounts paid or permanently set aside for charitable purposes from current year | r's gross income | 1 | |
| 2. | (a) Tax exempt interest and other income nontaxable irrespective of source, | | | |
| | allocable to charitable distribution | 2(a) | - | |
| | (b) Income of a nonresident estate or trust nontaxable because it is derived | | | |
| | from property owned outside Hawaii or other source outside Hawaii, allocal | | | |
| | to charitable distribution | . , , | 0(5) | |
| 0 | (c) Total (Add lines 2(a) and 2(b)) | | 2(c) 3 | |
| 3. | Balance (Line 1 minus line 2(c)) | | 3 | |
| 4. | corpus paid or permanently set aside for charitable purposes | - | 4 | |
| 5. | Amounts paid or permanently set aside for charitable purposes from gross incor | | 4 | |
| 5. | (See Instructions) | | 5 | |
| 6. | Total (Add lines 3, 4, and 5). Enter here and on page 1, line 13, IF TOTAL OF C | | 3 | |
| 0. | ARE TO BE USED EXCLUSIVELY IN HAWAII. In other cases, complete line 7. | | 6 | |
| 7. | (a) Portion of line 6 amount which is to be used exclusively in Hawaii | | | |
| 7. | (b) Portion of excess of line 6 amount over amount on line 7(a) which is within | 7(a) | - | |
| | percentage limitations (See Instructions) | 7(b) | | |
| | (c) Enter here and on page 1, line 13, the sum of lines 7(a) and (b) | | 7(c) | |
| | (b) Enter here and on page 1, mile 10, the earn of miles 7 (a) and (b) | | 1.(0) | |
| S | chedule B — COMPUTATION OF INCOME DISTRIBUTION DE | DUCTION (See Instructions | for Schedule B) | |
| 1. | Enter amount from page 1, line 17, computed by using Schedule A, line 6 for pa | | 1 | |
| 2. | (a) Tax-exempt interest and other income nontaxable irrespective of | | | |
| | source (as adjusted) | 2(a) | | |
| | (b) Nontaxable income of nonresident estate or trust from property owned | | | |
| | outside Hawaii or other source outside Hawaii (as adjusted) | 2(b) | | |
| | (c) Add lines 2(a) and 2(b) | | 2(c) | |
| 3. | Net gain shown on Schedule D (Form N-40), line 17, column (a) (If net loss, enter | er zero) | 3 | |
| 4. | Schedule A, line 4 plus line 5 | | 4 | |
| 5. | Long-term capital gain, included on Schedule A, line 1 (See Instructions) | | 5 | |
| 6. | Short-term capital gain, included on Schedule A, line 1 (See Instructions) | | 6 | |
| 7. | If the amount on page 1, line 6, is a capital loss, enter here as a positive figure | | 7 | |
| 8. | If the amount on page 1, line 6, is a capital gain, enter here as a negative figure | | 8 | |
| 9. | Distributable net income (Combine lines 1 through 8) | | 9 | |
| 10. | Amount of income for the tax year determined under the governing | | | |
| | instrument (accounting income) | | | |
| 11. | Amount of income required to be distributed currently (See Instructions) | | 11 | |
| 12. | Other amounts paid, credited, or otherwise required to be distributed (See Instru | | 12 | |
| 13. | Total distributions (Add lines 11 and 12). (If greater than line 10, see Instruction | | 13 | |
| 14. | Enter the total amount of tax-exempt income included on line 13 | | 14 | |
| 15. | Tentative income distribution deduction (Line 13 minus line 14) | | 15 | |
| 16. | Tentative income distribution (Line 9 minus line 2(c)) | | 16 | |
| 17. | | | | |
| | Please refer to federal Form 1041 Instructions for definition | ns and check the applicable boxes. | | |
| | Type of entity: | Nonexempt charitable and split-inter | est trusts | |
| | Decedent's estate | | | |
| | ☐ Simple trust | a)(1) | | |
| | Complex trust | -,(-) | | |
| | Grantor type trust | ☐ Not a private foundation☐ Described in IRC section 4947(| a)(2) | |
| | ☐ Bankruptcy estate — Chapter 7 | - (| , | |
| | ☐ Bankruptcy estate — Chapter 11 | | | |
| | ☐ Family estate trust | Pooled mortgage account: | | |
| | ☐ Pooled income fund | | · | |
| | | | | |
| THIRD PARTY DESIGNEE | | | | |
| May the Hawaii Department of Taxation discuss this return with the preparer shown on page 1 of this return? This does not | | | | |
| renla | ace Form N-848 Power of Attorney (See page 1 of the Instruction | Yes No | | |

replace Form N-848, Power of Attorney. (See page 1 of the Instructions)

Schedule C — EXPLANATION OF DEDUCTIONS CLAIMED ON PAGE 1, LINES 10, 11, 12, 14, 15a and 15b (See Instructions. Attach a separate schedule if more space is needed.)

| Schedule E - Nonrefundable Credits 1. Income tax paid to another state or foreign country by a resident estate or frust 2. Energy Conservation Tax Credit. (Attach Form N-157) 2. Energy Conservation Tax Credit. (Attach Form N-167) 3. Enterprise 2-core Tax Credit. (Attach Form N-167) 4. Low-Income Housing Tax Credit. (Attach Form N-168) 4. Low-Income Housing Tax Credit. (Attach Form N-168) 4. Low-Income Housing Tax Credit. (Attach Form N-168) 5. Credit for Employment of Vocational Rehabilitation Perior N-168) 6. High Technology Business Investment Tax Credit. (Attach Form N-169) 7. Individual Development Account Corebitor Tax Credit. (Attach Form N-169) 8. Technology Infrastructure Renovation Tax Credit. (Attach Form N-326) 9. Credit for School Repair and Maintenance. (Attach Form N-326) 9. Credit for School Repair and Maintenance. (Attach Form N-326) 10. Heale Construction and Remodeling Tax Credit. (Attach Form N-328) 11. Reademated Construction and Remodeling Tax Credit. (Attach Form N-338) 12. Renewable Energy Technologies Income Tax Credit. (Attach Form N-339) 13. Total nonrelundable credit. (Adl lines 1 through 12). Also, enter the amount on line 24, page 1 11. Fuel Tax Credit for Commercial Fishers. (Attach Form N-316) 2. Molton Picture and Film Production Income Tax Credit. (Attach Form N-316) 2. Molton Picture and Film Production Income Tax Credit. (Attach Form N-316) 2. Credit for a regulated investment company. 4. Tax Credit (Patach Form N-329) 4. Tax Credit (Patach Form N-329) 4. Tax Credit (Attach Form N-329) 5. Credit for a regulated investment company. 5. Credit for a regulated investment company. 6. Capital Cooks Existe Tax Credit. (Attach Form N-329) 7. Estanol Investment Tax Credit. (Attach Form N-329) 9. Tax Withheld on Form N-4 (Attach Form N-329) 9. Tax Withheld on Form N-4 (Attach Form N-3210) 9. Do Total of entities Colories amount on line 28(9), page 1 10. Total of entities Colories amount on line 28(9), page 1 | Lin | ne No. | Explanation | | Amount | |
|---|-----|---------|--|---------------|--------|--|
| 1. Income tax paid to another state or foreign country by a resident estate or trust 2. Energy Conservation Tax Credit. (Attach Form N-157) 2. | | | | | | |
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| 2. Energy Conservation Tax Credit. (Attach Form N-157) | Sc | hedule | E - Nonrefundable Credits | | | |
| 2. Energy Conservation Tax Credit. (Attach Form N-157) | 1 | Income | e tax paid to another state or foreign country by a resident estate or trust | 10 | | |
| 3. Enterprise Zone Tax Credit. (Attach Form N-756) | | | | - | | |
| 4 Low-Income Housing Tax Credit. (Attach Form N-586). 5 Credit for Employment of Vocational Rehabilitation Referrals. (Attach Form N-884). 6 High Technology Business Investment Tax Credit. (Attach Form N-318). 7 Individual Development Account Contribution Tax Credit. (Attach Form N-320). 8 Technology Infrastructure Renovation Tax Credit. (Attach Form N-320). 9 Credit for School Repair and Maintenance. (Attach Form N-336). 9 Development Account Contribution Tax Credit. (Attach Form N-326). 10 Hotel Construction and Remodeling Tax Credit (Attach Form N-314). 11 Residential Construction and Remodeling Tax Credit (Attach Form N-332). 12 Renewable Energy Technologies Income Tax Credit (Attach Form N-334). 13 Total nonrefundable credits. (Add lines 1 through 12.) Also, enter this amount on line 24, page 1. 13 Schedule F - Refundable Credits. 1 Fuel Tax Credit for Commercial Fishers. (Attach Form N-163). 2 Motion Picture and Film Production Income Tax Credit. (Attach Form N-316). 3 Hotel Construction and Remodeling Tax Credit. (Attach Form N-314). 4 Tax Credit for Research Activities. (Attach Form N-319). 5 Credit from a regulated investment company. 5 Drought Mitigating Water Storage Facility Tax Credit. (Attach Form N-328). 7 Ethanol Investment Tax Credit (Attach Form N-324). 8 Capital Goods Excise Tax Credit (Attach Form N-312). 9 Tax Withheld on Form N-4 (Attach Form N-4 to front of this return.). | | | | - | | |
| 5. Credit for Employment of Vocational Rehabilitation Referrals. (Attach Form N-884) | | | | 40 | | |
| 6. High Technology Business Investment Tax Credit. (Attach Form N-318) | 5. | | | 5● | | |
| 8. Technology Infrastructure Renovation Tax Credit. (Attach Form N-326) | 6. | | | 6● | | |
| 9 Credit for School Repair and Maintenance. (Attach Form N-330) | 7. | Individ | ual Development Account Contribution Tax Credit. (Attach Form N-320) | 7● | | |
| 10. Hotel Construction and Remodeling Tax Credit (Attach Form N-314) | 8. | Techno | ology Infrastructure Renovation Tax Credit. (Attach Form N-326) | 8• | | |
| 11. Residential Construction and Remodeling Tax Credit (Attach Form N-332) | 9. | Credit | for School Repair and Maintenance. (Attach Form N-330) | 9● | | |
| 12. Renewable Energy Technologies Income Tax Credit (Attach Form N-334) 13. Total nonrefundable credits. (Add lines 1 through 12.) Also, enter this amount on line 24, page 1 13. Schedule F - Refundable Credits 1. Fuel Tax Credit for Commercial Fishers. (Attach Form N-163) | 10. | Hotel 0 | Construction and Remodeling Tax Credit (Attach Form N-314) | 10● | | |
| 13. Total nonrefundable credits. (Add lines 1 through 12.) Also, enter this amount on line 24, page 1. Schedule F - Refundable Credits 1. Fuel Tax Credit for Commercial Fishers. (Attach Form N-163) | 11. | Reside | ntial Construction and Remodeling Tax Credit (Attach Form N-332) | 11● | | |
| Schedule F - Refundable Credits 1. Fuel Tax Credit for Commercial Fishers. (Attach Form N-163) | 12. | | | $\overline{}$ | | |
| 1. Fuel Tax Credit for Commercial Fishers. (Attach Form N-163) | 13. | Total n | onrefundable credits. (Add lines 1 through 12.) Also, enter this amount on line 24, page 1 | 13 | | |
| 2. Motion Picture and Film Production Income Tax Credit. (Attach Form N-316) 2● 3. Hotel Construction and Remodeling Tax Credit. (Attach Form N-314) 3● 4. Tax Credit for Research Activities. (Attach Form N-319) 4● 5. Credit from a regulated investment company 5● 6. Drought Mitigating Water Storage Facility Tax Credit. (Attach Form N-328) 6● 7. Ethanol Investment Tax Credit (Attach Form N-324) 7● 8. Capital Goods Excise Tax Credit (Attach Form N-312) 8● 9. Tax Withheld on Form N-4 (Attach Form N-4 to front of this return.) 9● | Sc | hedule | e F - Refundable Credits | | | |
| 2. Motion Picture and Film Production Income Tax Credit. (Attach Form N-316) 2● 3. Hotel Construction and Remodeling Tax Credit. (Attach Form N-314) 3● 4. Tax Credit for Research Activities. (Attach Form N-319) 4● 5. Credit from a regulated investment company 5● 6. Drought Mitigating Water Storage Facility Tax Credit. (Attach Form N-328) 6● 7. Ethanol Investment Tax Credit (Attach Form N-324) 7● 8. Capital Goods Excise Tax Credit (Attach Form N-312) 8● 9. Tax Withheld on Form N-4 (Attach Form N-4 to front of this return.) 9● | | Fuel T | ov Cradit for Commercial Fishers (Attach Form N. 169) | 1.0 | | |
| 3. Hotel Construction and Remodeling Tax Credit. (Attach Form N-314) 4. Tax Credit for Research Activities. (Attach Form N-319) 5. Credit from a regulated investment company. 6. Drought Mitigating Water Storage Facility Tax Credit. (Attach Form N-328). 7. Ethanol Investment Tax Credit (Attach Form N-324). 8. Capital Goods Excise Tax Credit (Attach Form N-312). 9. Tax Withheld on Form N-4 (Attach Form N-4 to front of this return.) 9 ■ | | | , | | | |
| 4. Tax Credit for Research Activities. (Attach Form N-319) | | | | | | |
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| 7. Ethanol Investment Tax Credit (Attach Form N-324) | | | | | | |
| 8. Capital Goods Excise Tax Credit (Attach Form N-312) | | _ | | | | |
| 9. Tax Withheld on Form N-4 (Attach Form N-4 to front of this return.) | | | | | | |
| | | | | | | |
| | 10. | | | 10 | | |

Proceeds from the sale of a qualified high technology business' NOL ● _____

ADDITIONAL INFORMATION REQUIRED

| | | YES | NO |
|-----|--|-----|----|
| 1. | Was an income tax return filed for the preceding year? | | |
| | If "Yes", to which Taxation District was it sent? | | |
| 2. | Was a final Hawaii individual income tax return filed for the decedent? | | |
| 3. | (a) If a complex trust, is the trust making the election under IRC section 663(b)? | | |
| | If "Yes", state amount | | |
| | (b) If a complex trust, was there undistributed net income at the beginning of the year? | | |
| 4. | Is an election under IRC section 643(e)(3) being made? (Attach Schedule D (Form N-40)) | | |
| 5. | If a trust, was there an accumulation distribution? | | |
| | If "Yes", attach Schedule J (Form N-40). | | |
| 6. | Did the estate or trust receive tax-exempt income? (If "Yes", enter amount \$) | | |
| | If "Yes", did you deduct any expense allocable to it? (Attach a computation of the allocation of expenses) | | |
| 7. | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by | | |
| | reason of a contract assignment or similar arrangement? | | |
| 8. | If return is for a trust, enter name and address of grantor: | | |
| | Name | | |
| | Address | | |
| | City/State/ZIP | | |
| 9. | If return is for an estate, has an Estate Tax Return (Form M-6 or M-6A) been filed? | | |
| | If "No", will such a return be filed? | | |
| 10. | Is this the final return? | | |
| 11. | Is this return for a short taxable year? | | |
| 12. | Did the estate or trust have any passive activity loss(es)? (If "Yes", enter the amount of any such loss(es) on federal | | |
| | Form 8582, Passive Activity Loss Limitations, to figure the allowable loss) | | |